

INTELANGENISO YEZINKAMPANI

Yini Entsha?

- **28 kuMasingana 2019 - Kuzofakwa izinhlawulo zokuSingathwa kweNtelangeniso yeziNkampani (CIT)**

Abakwa-SARS bazofaka izinhlawulo zokuSingathwa kwe-CIT kusukela mhla zingama-28 kuMasingana 2019. Izinhlawulo zokuSingathwa zizobizwa ezinkampanini ezithola umyalelo wokugcina wokuthumela amaphepha entela. NgokweSigaba 210 soMthetho wokuSingathwa kweNtela wezi-2011, ukungathobeli okumayelana nokungathunyelwa kwamaphepha afunekayo -CIT kungase nakho kube nenhlawulo, kanje:

- Uma abakwa-SARS benelisekile ukuthi kukhona ukungathobeli okwenziwe umuntu okukhulunywa ngaye kusigatshana (2), ngaphandle kokungathobeli okukhulunywe ngakho esigabeni 213, abakwa-SARS kumele babize 'inhlawulo' efanele ngokulandela iThebula elisesigabeni 211.
- Ukungathobeli kungukuhluleka ukuthobela isibophu esibekwe noma esingaphansi koMthetho weNtela kanti futhi kusohlwini lwesaziso somphakathi esikhishwa nguKhomishana, ngaphandle kwalokhu:
 - ukuhluleka ukukhokha intela encike kuphesenti ngokwenhlawulo ngaphansi kweNgxenywe C; noma
 - ukungathobeli okuncike kunhlawulo encishisiwe ngaphansi kweSahluko 16.

Izinhlawulo zisukela ku-R250 kuya ku-R16 000 ngenyanga okuqhubeka ngayo ukungathobeli, kuye ngokuhlolwa kokuphunza kwenkampani noma ingeniso eliyidonswantelo. Izinkampani ezinamaphepha e-CIT angabuyisiwe ziyacelwa ukuba zithumele amaphepha okubuyisa intela kwa-SARS ngaphambi kokuphela kukaLwezi 2018 ukuze kulungiswe ukungathobeli kanye nokuvimbela ukubizwa izinhlawulo.

Sicela uqaphele ukuthi kuyimpoqo ezinkampanini ezibhalisiwe ukuthumela aphepha okubuyisa intela yemalingeniso. Uma inkampani ingasebenzi, nalapho kusadingeka ukuba iwathumele amaphepha entela asilele angesikhathi esingaphambi konyaka wezi-2018 ukuvimbela ukubizwa inhlawulo. Indlela yokuxolela ngonyaka wezi-2018 izezwe [kuSaziso 600 samhla ziyi-15 kuNhlanguvana 2018](#).

- **Isikhathi sokubuyisa amaphepha entela eNgenisomali yeziNkampani (CIT): Kuza izinguquko ezibalulekile**

Abakwa-SARS babuyekeza izinhlelo nezinqubo ezithinta ukubuyiswa kwamaphepha entela yeNgenisomali yeziNkampani ukuze kuhlizekelwe izinguquko zezomthetho kanye nokuthuthukiswa okuqhubekayo:

- Ukuthuthukiswa kweformu elikhona le-ITR14 ukuze lifake izinguquko zakamva zezomthetho
- Ukufakwa kwemininingwane ethile kuzimalisabelo ezikhethekile ezike zafakelwa izicelo ngaphambilini
- Ukufakwa kweSaziso esisha sokuBuyekeza (ITA34C) endaweni ye-ITA34
- Ukuthuthukiswa kwezincwadi ngenxa yegama elisha le-ITA34 kube yi-ITA34C kanye nezinguquko zezomthetho.

Kunyaka wezi-2018 wokubuyekeza, izidingo zokubuyiswa kwamaphepha entela yilezi ezilandelayo:

- Nayiphi inkampani noma umuntu ogunyaziwe, ongumhlali:-
 - othole umholo ongacozuliwe ngaphezulu kuka-R1 000
 - enezimpahla ezibiza ngaphezulu kuka-R1 000 noma enezikweletusibopho ezingaphezulu kuka-R1 000 noma nini ngonyaka wokubuyekeza wango-2018
 - uthole imalinzuzo noma impunzamali engaphezulu kuka-R1 000 ngokudedela impahla okusebenza kuyo i-Eight Schedule yoMthetho weNtela weNgenisomali, noma
 - obe nengeniso eliyidonswantelo, ukuphunza okubuyekeziwe noma impunzamali ebuyekeziwe kumele ithumele aphepha entela.

Sicela uqaphele ukuthi kuyimpoqo ezinkampanini ezibhalisiwe ukuthumela aphepha okubuyisa intela yemalingeniso. Uma inkampani ingasebenzi, nalapho kusadingeka ukuba iwathumele amaphepha entela asilele angesikhathi esingaphambi konyaka wezi-2018 ukuvimbela ukubizwa inhlawulo.

- **7 kuNdasa 2018 - Isikhathi sikashwele sokuthunyelwa kwesheduli entsha ye-IT10B yeziNkampani zangaPhandle eziLawulwayo (CFC)**

Mhla zingama-26 kuNhlolanja 2018, uhlelo oludala lwe-IT10B Adobe PDF lwasuswa kwafakwa [isheduli elula ye-MS Excel IT10B](#). Le sheduli entsha ivumela abakhokhi bentela ukuthi bakwazi ukudalula yonke imininingwane ye-CFC

yonyaka wokuhlola wango-2012 kuya phambili bakufake kusheduli eyodwa ehlanganisile engadluli imikhawulo ebekiwe yamafayela ongawafaka uma wenza i-eFiling yakwa-SARS.

Ukuze singabakhipheli ngaphandle abakhokhintela asebevele sebeyilungisile imininingwane yama-CFC abo kusheduli endala, abakwa-SARS bazonika bonke abakhokhintela isikhathi sikashwele lapho kuzokwamukelwa khona amasheduli amadala njengamaphepha afakazayo asemthethweni kumadokhumenti okubuyisa intela yemali engenayo athunyelwe ngaphambi komhla lu-1 kuNhlangulana 2018. Umkhawulo wokufaka amadokhumenti okuqala amasheduli ayi-10 kukhompuyutha okubuyisa intela yemali enganayo, uma kwenzeka kuba khona ama-CFC angaphezulu kwayi-10, uzohlala usebenza ngokwesheduli endala. Kodwa-ke, abakwa-SARS, banxusa abakhokhintela abangakaqali ukulungiselela imininingwane yabo ye-CFC ukuba basebenzise [isheduli elula ye-MS Excel IT10B](#).

Kusukela mhla lu-1 kuNhlangulana 2018 bonke abakhokhintela, kanye namuphi umuntu oxhumana nabo, abanamalungelo okungenani ayi-10% ekubambeni iqhaza ku-CFC kumele bagcwalise imininingwane ye-CFC kusheduli entsha ye-IT10B. [Isheduli ye-IT10B](#) entsha kumele ifakwe kukhompuyutha njengedokhumenti efakazelayo kuma-CFC awo wonke amaphepha okubuyisa intela yemali engenayo athunyelwe kusukela mhla lu-1 kuNhlangulana 2018 kuya phambili.

- **26 kuNhlangulana 2018 - Ukuthuthukiswa kokuBuyiswa kwamaPhepha eNtela kweziNkampani (ITR14)**

Abakwa-SARS baqalise izinguquko ezimbalwa ekuBuyisweni kwamaPhepha eNtela kweziNkampani mhla zingama-26 kuNhlangulana 2018. [Funda kabanzi lapha](#).

Iyini Intelangeniso Yezinkampani?

Intelangeniso Yezinkampani (CIT) iyintela ebizwa ezinkampanini ezinobuhlali kuRiphabhulikhi yaseNingizimu Afrika (okuyizinkampani ezingaphansi kwemithetho, kumbe ezilawulwa, yiRiphabhulikhi futhi ezenza ingenisomali ngaphakathi noma ngaphandle kweRiphabhulikhi. Izinkampani ezingenabuhlali ezisebenza ngegatsha kumbe ezinesakhiwo esimile lapha kuRiphabhulikhi nazo zingaphansi komgomo wokutheliswa kuyo yonke imalingeniso eziyenze ngomthombo ongaphakathi kuRiphabhulikhi.

Ingeyobani?

I-CIT isebenza (kepha kayinqindeki) ezinkampanini ezilandelayo ezifanelwe ukuthela ngaphansi koMthetho Wentelangeniso, 1962 ukuba zikhokhe intela kulo lonke ingenisomali elitholakale noma ezililoqile kunyakamali:

- Izinkampani zikahulumeni ezisohlwini
- Izinkampani zikahulumeni ezingekho ohlwini
- Izinkampani ezizimele
- Ama-Close Corporations
- Imifelandawonye
- Izikimu Ezitshala Imali Ndawonye
- Izinkampani Zamabhezini amancane (s12E)
- Imigwamanda Yezinkampani (Body Corporates)s
- Izinkampani Zokwabelana Ngesigaba (Share Block Companies)
- Izinkampani Ezingasebenzi
- Izinkampani Zokuhlomulisa Umphakathi.

Kumele ngithathe ziphi izinyathelo?

- **Bhalisa njengomkhokhintela**

Wonke amabhezini okufanele athele, ngaphansi koMthetho Wentelangeniso, 1962, kudingeka zibhalise kwa-SARS njengomkhokhintela. Ungakwazi ukubhalisa ukanye zonke izinhlobo zentela usebenzisa [uhlelo lwemininingwane yamahasimende](#).

Isungqangi: Qinisekisa ukuba imininingwane yebhezini ingeyakamuva andukuba uthumele i-ITR14 yakho. Ngakho-ke vakashela ikhasi [lokugcina imininingwane yami yebhezini kungeyakamuva](#) ukuze uthole ukuthi ukwenza kanjani lokhu.

- **Thumela amaphepha okubuyisela intela yonyaka.**
Kunyaka wezi-2018 wokubuyekeza, izidingo zokubuyiswa kwamaphepha entela yilezi ezilandelayo,
 - Nayiphi inkampani noma umuntu ogunyaziwe, ongumhlali:-
 - othole umholo ongacozuliwe ongaphezulu kuka-R1 000
 - enezimpahla ezibiza ngaphezulu kuka-R1 000 noma enezikweletusibopho ezingaphezulu kuka-R1 000 noma nini ngonyaka wokubuyekeza wango-2018
 - uthole imalinzuzo noma impunzamali engaphezulu kuka-R1 000 ngokudedela impahla okusebenza kuyo i-Eight Schedule yoMthetho weNtela weNgenisomali, noma
 - obe nengeniso eliyidonswantelo, ukuphunza okubuyekeziwe noma impunzamali ebuyekeziwe kumele athumele aphepha entela,

Amaphepha okubuyisa intela angathunyelwa nge-inthanethi ngokusebenzisa e-filing noma ngesandla ngokuya [egatsheni lakwa-SARS](#) lapho umkhokhintela ebhalise khona.

- **Thumela amaphepha okubuyisa intela yesikhashana**

Ngaphezu kwamaphepha okubuyisa intela onyaka, zonke izinkampani kudingeka zithumele amaphepha okubuyisa intela yesikhashana. Amaphepha okubuyisa intela okuqala kufanele alethwe ezinyangeni eziyisithupha kusukela kwaqala unyaka, isikhawu sesibili siba sekupheleni konyaka, futhi kufanele iqukathe isilanganiso sesamba senginosomali elitheliswayo noma okumele lizuzwe kuleso sikhathi. Ukukhokha kwentela kumele kuhambisane namaphepha okubuyisa intela. Ukukhokha “kokugcwalisa” nokungokwesithathu kungenziwa ezinyangeni eziyisithupha ngemva kokuphela konyaka.

Isungqangi: Lapho uthumela amaphepha entela uzodinga ukunika nekhodi ye-SIC yebhizinisi lakho. Ukuthola ikhodi ehambisana nawe sicela [ucindezele lapha](#).

Kufanele uyikhokhe nini i-CIT?

Intela Yesikhashana

- Ukukhokha kokuqala – ezinyangeni eziyisithupha kusukela kwaqala unyaka wokubuyekeza
- Ukukhokha kwesibili – ngokuphela noma phambi kosuku lokugcina lonyaka wokubuyekeza
- Ukukhokha kwesithathu – ezinyangeni eziyisikhombisa ngemva konyaka wokubuyekeza kubakhokhintela abanonyaka ophela ngoNhlolanja kanjalo nesezinyangeni eziyisithupha ngemva kwezinyanga eziyisithupha kwabezinye izimo.

Intela Yokubuyekeza

Ukukhokha kwentela edalulwa yisaziso sokubuyekwezwa esikhishwe ngu-SARS kufanele kwenziwe ngaleso sikhathi esinqunywe nesibalulwe kuleso saziso.

Intelangeniso yeNkampani ikhokhwa ngezinga elingu-28%.

Ikhokhwa kanjani-ke i-CIT?

Ungakhokha ngale migudu elandelayo:

- Ngokubhanga nge-inthanethi
- Ukudlulisa Imali Bunyazi (EFT)
- Ukukhokha ebhange
- [Nge-eFiling](#)
- Ngohlelo lwe-Swift (olusebenza kuphela ngokukhokha kwamazwe angaphandle).

Qaphela: Sicela uthathisele kumhlahlandlela [Imithetho Yokukhokha Yakwa-SARS](#) ngeminye imininingwane ngale migudu yokukhokha engenhla.

Ukuze ukwazi ukungena kuleli khasi ngezilimi ezehlukene sicela ucofe lokhu okuzokuxhumanisa nazo ngezansi: